

SERVICE LEVEL AGREEMENT BETWEEN THE NATIONAL TAXPAYER ADVOCATE AND THE CHIEF, CRIMINAL INVESTIGATION

Expiration Date: November 30, 2009

Impacted IRM(s): 13.1.19

Effective Date: December 1, 2008

I. INTRODUCTION

- (A) This agreement outlines the procedures and responsibilities for the processing of Taxpayer Advocate Service (TAS) casework when the authority to complete case transactions rests outside of the TAS.
- (B) The parties to this agreement are TAS, represented by the National Taxpayer Advocate (NTA), and Criminal Investigation (CI), represented by the Chief, CI.
- (C) Any existing customer/service level agreements are rendered obsolete and are superseded by this agreement. This agreement shall take effect consistent with the timeline agreed to by the parties.
- (D) This agreement is national in scope and will be the basis upon which determinations regarding the processing and procedures for TAS cases will be made by the parties. Items specific to CI are incorporated into the addenda to this agreement, entitled, "Addendum to the Service Level Agreement between the NTA and the Chief, CI Division," noted heretofore as "the Criminal Investigation Addendum" or the "Addendum."
- (E) Local disagreements over the implementation of these provisions will be elevated through the appropriate management channels within TAS and CI for resolution. If resolution cannot be reached, then the matter will be elevated to the NTA and the Chief, CI, who will negotiate with the appropriate parties.

II. PURPOSE

The purpose for developing and implementing a Service Level Agreement (SLA or "the Agreement") is:

- (1) To establish uniform standards for the processing of work when TAS does not have the statutory or delegated authority to effect complete resolution of the taxpayer's problem;
- (2) To ensure that both TAS and CI employees are afforded the opportunity to be included in training and Continuing Professional Education (CPE) courses offered by each others organization;
- (3) To maintain a working knowledge in TAS and CI of the operational and functional authorities, policies and procedures of each others organization.

III. STATEMENT OF COMMITMENT

- (A) The signatures of the NTA and the Chief, CI, reflect concurrence that TAS casework requires priority consideration and will receive that consideration within CI.
- (B) The Chief, CI, will issue a memorandum consistent with the timeline agreed to by all parties, through her management chain to all employees within her jurisdiction. The memorandum will emphasize the priority nature of a Taxpayer Advocate case, and encourage CI employees and managers to work cooperatively with TAS to effect timely resolution of taxpayer problems. This memorandum will also include her endorsement of this agreement and the provisions contained therein.
- (C) The SLA will be reviewed and reissued annually. The SLA may be reviewed earlier with concurrence of the parties or in accordance with Paragraph X. (C). Modifications will be made in writing only and must be signed by the NTA and the Chief, CI.
- (D) All affected Internal Revenue Manuals (IRMs) for CI, upon updating, will include a reference to the SLA and Addendum. The SLA will be available via the intranet by links on both the TAS and the CI web pages.
- (E) TAS will provide training to its employees describing the roles and responsibilities of TAS personnel in the Operations Assistance Process (OAR) process, including proper routing of OARs, timely and accurate updates to the OAR field information on the Taxpayer Advocate Management Information System (TAMIS), and the process for elevating issues related to OAR processing.
- (F) Training opportunities in CI will be communicated to TAS to ensure attendance of TAS personnel. TAS will work with CI to identify the number of slots available for the training. TAS will identify the appropriate TAS personnel who would serve as train-the-trainers to attend this training. If travel is involved for TAS employees to attend training, TAS will be responsible for funding its employees.
- (G) Training opportunities in TAS will be communicated to CI to ensure attendance of CI personnel (i.e., HQ and campus liaisons). TAS will work with CI to identify the number of slots available for the training. CI will identify the appropriate personnel to attend this training (e.g., Annual TAS Symposium). If travel is involved for CI employees to attend training, CI will be responsible for funding its employees.

IV. OPERATIONS ASSISTANCE REQUEST PROCESS

TAS uses the OAR process to refer a case to CI when TAS lacks either the statutory or the delegated authority to affect the resolution of the taxpayer's problem. This authority can be found in IRM 13.1.4, TAS Authorities. TAS will use Form 12412, Taxpayer Advocate Service Operations Assistance Request, to initiate the OAR process.

Counting of Days: The first day begins on the workday the OAR is received by CI. For this purpose, the workday will end at 2:30 p.m. in the time zone receiving the OAR. OARs received after 2:30 p.m. will be considered as received the next workday.

V. TAS and Criminal Investigation LIAISONS

- (A) Each TAS office will appoint a liaison who will be responsible for the following:
 - (1) Ensuring accuracy of the OAR and forwarding the OARs from his or her respective office to the appropriate CI Liaison (See the Addendum for the appropriate CI Liaisons);
 - (2) Ensuring that the OAR is properly completed, that all related technical questions posed by the TAS employee have been resolved, and all necessary documents are attached, that any high profile or imminent statute cases are prominently marked for CI's attention, and that the OAR is routed to the correct office within CI;
 - (3) Serving as the contact point for the appropriate CI Liaison on matters outside the scope of the TAS case should discussion be necessary on administrative, technical, or procedural matters;
 - (4) Reviewing for the appropriate use of expedite processing to ensure TAS taxpayers most in need of assistance receive expedite service.
- (B) CI will assign a liaison in each centralized site where TAS cases are processed. The location and numbers of these liaisons may vary depending upon the centralization of certain CI work and other factors.
- (C) The CI Liaison(s) will be responsible for accepting the OARs from TAS, acknowledging receipt of the case, reviewing the case for appropriate assignment, assigning the case to the appropriate employee within the function, and monitoring the case through its CI conclusion.
- (D) In accordance with Paragraph VII. (c), the CI Liaison will also be responsible for providing guidance and assistance to TAS Liaison on the proper routing of OARs when needed.

- (E) CI will maintain an addendum to this agreement listing the name and contact information for each assigned CI Liaison, including the liaison's telephone and fax number, mailing address, street address (for express mail), and manager's name and phone number. The addendum will be updated and posted to CI web site within seven (7) workdays of the date any change to the Liaison or contact information occurs.

VI. TRAINING RESPONSIBILITIES

- (A) TAS will provide training to its employees describing the roles and responsibilities of TAS personnel in the OAR process, including proper routing of OARs, timely and accurate updates to the OAR field information on TAMIS, and the process for elevating issues relating to OAR processing.
- (B) TAS will work with the CI Liaisons to identify those CI employees who require awareness training on working OARs in accordance with TAS case processing requirements including timeliness, accuracy, and communication. To facilitate this training, TAS will provide appropriate training materials and instructors. Appropriate computer-based training will satisfy this requirement.
- (C) CI will provide TAS the opportunity to provide TAS awareness case criteria training, at least annually, during CPE sessions, group meetings, or other appropriate venues.

VII. OAR INITIATION

- (A) TAS will ensure that cases meet appropriate TAS criteria prior to submitting an OAR to CI. TAS is responsible for the following:
 - (1) Building the case prior to its delivery to CI.
 - (2) Conducting all appropriate Integrated Data Retrieval System (IDRS), other systems, and IRM research.
 - (3) Identifying the issue(s) based on case analysis.
 - (4) Securing all pertinent and current documents, e.g., copy of returns, audit reports, adjustment documents, etc.
 - (5) Requesting documentation from the taxpayer relevant to the issue;
 - (6) Making a recommendation, where appropriate, based upon the technical knowledge of the case advocate, to CI as to the appropriate course of action. This recommendation should be supported by justification; e.g., a complete statement of facts providing reasons, addressing responsibility, willfulness, and any basis (IRM or Internal Revenue Code), for considering or reconsidering the request.

- (B) TAS will complete Form 12412 to initiate the OAR Process and include the following information:

- (1) TAMIS case file number.
- (2) TAS employee's name.
- (3) TAS Liaison's name and contact information, including telephone number, address, and fax number.
- (4) Criteria Code.
- (5) Requested completion date.

In addition, TAS will clearly identify those OARs that require expedite processing based on the facts and circumstances of the case (as defined in Paragraph VII (E)). TAS will also clearly identify those OARs that are being sent to CI due to authorities TAS has relinquished as of October 1, 2007. TAS will forward the OAR, along with necessary supporting documentation, via Form 3210, Document Transmittal, to the appropriate CI Liaison as defined in Paragraph V (B). In transmitting OARs, TAS will use the most expeditious method available in the given situation. Thus, to the extent possible and practical, TAS will transmit OARs, with scanned attachments, via encrypted emails. Where practical in offices where the TAS Liaison and the CI Liaison are co-located, TAS will hand-deliver OARs to expedite processing. Otherwise, OARs and attachments will be faxed unless original documents are needed by CI, or attachments are too voluminous (for example, over 20 pages) or faxing would cause documents to be illegible. Original documentation, forwarded by next day or regular delivery service, will not be shipped until routing is confirmed with a phone call or fax.

- (C) TAS will not inform the taxpayer about the CI. If a TC 910/914 is present on the taxpayer's account, TAS will need to contact CI before taking any case actions. TAS will submit an OAR to CI with the taxpayer's contact with TAS and/or request for TAS assistance. CI will advise TAS on what actions to take on the case. If a TC 916/918 is present on the account TAS will follow the guidance provided in this SLA.
- (D) If unsure of the correct routing of an OAR, the TAS employee will contact the TAS Liaison or his or her manager in the co-located office, or, if necessary, the TAS Liaison or manager will contact the TAS Liaison in the co-located office, or the TAS Revenue Agent, TAS Revenue Officer, or TAS Campus Technical Advisor supporting that office. If these efforts are not successful in resolving the issue, the TAS Liaison will contact the CI Liaison for additional assistance.
- (E) TAS is responsible for clearly identifying those OARs that require expedite processing. No OAR will automatically receive expedite processing;

requests for expedite processing will be made on a case-by-case basis and will be based on the facts and circumstances of the taxpayer's case. TAS will generally request expedite processing of an OAR in those cases in which the failure to take the specific action requested will cause:

- (1) the taxpayer economic harm or burden; or
 - (2) extended delays have occurred; or
 - (3) repeated IRS failures to resolve the problem have taken place; or
 - (4) the taxpayer is suffering significant health issues which may improve with earlier resolution; or
 - (5) when timeframes or statute consideration necessitate that case issues be worked sooner.
- (F) When TAS determines that the OAR requires expedite processing the TAS employee will submit Form 12412 to the CI Liaison within one (1) workday once the OAR is sufficiently developed.
- (G) For cases that do not require expedite processing, the TAS employee will submit Form 12412 to the CI Liaison at the earliest possible date via secure messaging whenever possible. If the CI employee indicates upon receipt of the OAR that he or she is unable to complete the OAR by the requested completion date, the TAS employee will contact the assigned CI employee to negotiate or renegotiate the earliest possible requested completion date.
- (H) When TAS has requested expedite processing, the CI Liaison will acknowledge receipt of the OAR to the designated TAS Liaison via Form 3210, Document Transmittal, secure messaging email, facsimile, or by telephone, within one (1) workday of receipt of the properly completed OAR. The CI Liaison will provide his or her relief/no relief decision within three (3) workdays from the acknowledgement date of a properly completed OAR by telephone, facsimile, secure messaging email, or hand delivery to the TAS employee. Telephone responses are acceptable if followed up, within the time agreed upon, with the necessary documentation.
- (I) For OARs that do not require expedite processing, the CI Liaison will acknowledge receipt of the OAR to the designated TAS Liaison via secure messaging whenever possible within TAS, within three (3) workdays of receipt of the OAR. If necessary, the CI employee assigned the OAR will negotiate or renegotiate a reasonable timeframe for OAR resolution with the TAS employee.
- (J) The CI Liaison will provide TAS with the name and telephone number of the CI employee assigned the case. This information will be provided to TAS by secure messaging email whenever possible. The Form 3210 will

be returned to the designated TAS Liaison by the timeframe outlined in Paragraphs VII (H) and VII (I).

VIII. PERFECTING AND PROCESSING THE OAR

- (A) TAS employees should direct to the appropriate TAS Liaison all procedural or technical questions not directly related to an OAR that has already been referred. The TAS Liaison will decide, after consulting TAS subject matter experts, whether to forward the OAR to the CI Liaison. If the OAR contains an inappropriate technical assistance request, the CI Liaison will advise the TAS employee within three (3) workdays that the OAR will be returned. Prior to rejecting the matter, the CI Liaison will call the TAS Liaison to discuss the rejection and provide TAS a reasonable opportunity to correct the request.
- (B) If an OAR is routed by TAS to the incorrect office or campus location, the CI Liaison will reject and return the OAR to TAS within three (3) workdays of receipt or within (1) workday where TAS has requested expedite processing. The CI Liaison will complete Section VI for form 12412 indicating the reason for the rejection, citing the CI Addendum and IRM references (when applicable). TAS will close the OAR on TAMIS as rejected and issue a new OAR with the correct routing information.

Note: If the OAR is routed to the incorrect CI Liaison, office, or campus location because the routing information in the Addendum has changed but has not been updated by CI, the CI Liaison will route the OAR to the new Liaison, office, or campus location and provide the assigned TAS employee with the new routing information.

- (C) If the CI Liaison/employee determines additional research or documentation is required on an OAR, the CI Liaison will contact the assigned TAS employee within one (1) workday of the determination, and within one (1) workday of the receipt of the OAR in the case of expedite processing OARs, to obtain information and negotiate the requested completion date. If the assigned TAS employee cannot provide the information within three (3) workdays of the request, the CI Liaison may return the OAR to TAS, and the case will be closed out of the unit inventory. CI may provide TAS additional time to obtain the information, where appropriate. The CI Liaison will complete Section VI of Form 12412 indicating the reason(s) for the rejection, including that TAS did not timely provide necessary documentation upon request, and citing the IRM references (when applicable).
- (D) If CI rejects an OAR for incorrect routing or missing documentation, and TAS believes sufficient information has been provided, the TAS Liaison will discuss any disagreement with the CI Liaison within three (3) business

days or one (1) business day if the OAR was an expedite processing OAR. This discussion will occur prior to elevating the issue to the Local Taxpayer Advocate (LTA) in the originating TAS Office.

- (E) If the CI Liaison believes TAS has the authority to take the action(s) requested on the OAR, the CI Liaison will contact the TAS Liaison within one (1) workday of the determination to discuss his or her recommendation prior to returning the OAR. If the TAS Liaison agrees with the CI Liaison's recommendation, the CI Liaison will return the OAR to TAS, and close the case out of the unit's inventory. The CI Liaison will complete Section VI of Form 12412 indicating the reason for the rejection, citing IRM references. If the CI and TAS Liaison cannot reach agreement, the disagreement will be elevated to both Liaisons' immediate managers. The managers will discuss the case and try to agree on the case resolution. If agreement on the appropriate resolution cannot be reached within three (3) workdays, both managers will elevate the issue through the appropriate management channels within TAS and CI for resolution or issuance of a Taxpayer Assistance Order by the LTA.
- (F) The TAS employee and the CI employee assigned the OAR will agree upon the timeframes for follow-up based on the facts and circumstances of the particular case.
- (G) On taxpayer accounts frozen with a P-freeze, Z-Freeze, or R-freeze, and CI has an open control, TAS will send an OAR to the centralized site(s). TAS will request CI to make a determination on whether the refund can be released. When CI is attempting verification of a questionable item(s) on the tax return, TAS will assist in obtaining the appropriate documentation. CI will provide TAS with the determination on whether the refund can be released within five (5) workdays on an expedited case or within ten (10) workdays on a non-expedited case from the date the OAR is received.
 - (1) If CI determines the refund can be released, one of two actions will be taken:
 - (a) On expedite cases where a manual refund is required, CI will close the IDRS control base with Activity Code "CLOSED2TAS" so that the case will no longer be open in CI, and TAS can issue the manual refund in Accordance with Delegation Order 40.
 - (b) If a manual refund is not required, CI will issue the refund by promptly releasing the P/Z/R-freeze on the applicable tax module.
 - (2) If CI determines the refund cannot be released, CI will provide TAS with the appropriate language to be used in responding to the

taxpayer. The language on the letter from TAS may state the information/determination was made by the Internal Revenue Service but in no way mention CI, or that they provided the information or made the determination.

- (H) If CI needs additional time to complete the OAR, the CI employee assigned to the OAR will contact the TAS employee prior to the negotiated completion date. If resolution of the taxpayer's case cannot be completed by the requested completion date, or by the negotiated completion date, the CI employee will elevate the matter to the CI Liaison. The TAS employee will immediately inform his or her manager of the situation. The TAS manager, working with the TAS Liaison in the initiating TAS office, will then contact the CI Liaison to discuss the reason(s) for the delay.
- (I) If the OAR is not completed by the requested or negotiated completion date, the TAS employee will elevate this problem to his or her immediate manager the workday after the expired completion date. The TAS manager will contact the immediate manager of the CI employee assigned to the OAR.
- (J) If the CI employee assigned to the OAR and the TAS employee cannot agree upon the appropriate resolution of the taxpayer's problem, the TAS employee and CI employee will elevate this disagreement to their immediate managers. If an agreement on the appropriate resolution cannot be reached within three (3) workdays, the managers will elevate the issue through the appropriate management channels within TAS and CI for resolution or consideration of a Taxpayer Assistance Order by the LTA.
- (K) In accordance with IRM 13, Taxpayer Advocate Service, the assigned TAS employee will be responsible for keeping the taxpayer/practitioner apprised of the progress of his or her case and will follow-up with the CI employee assigned the OAR for a status report, as necessary. The TAS employee assigned the case will follow up with the CI employee assigned the OAR if a response has not been received by the requested or negotiated completion date. The CI workgroup (employee) assigned the case will provide the TAS employee with the language to be used in the closing letter. The CI employee assigned the OAR will discuss his or her findings and recommendations on the final disposition of the OAR with the assigned TAS employee prior to TAS communicating the final decision to the taxpayer or issuing any closing documents. The TAS employee will also be responsible for communicating the final decision on the OAR to the taxpayer/practitioner after holding any necessary discussion with the appropriate CI personnel. CI will provide the official closing language to TAS to provide to the taxpayer in accordance with Paragraph VIII (L).

- (L) CI is responsible for providing the language for any official closing documents to TAS to use in notifying the taxpayer.
- (M) Upon closing the OAR, the CI employee will complete Section VI of Form 12412 and return to the TAS employee assigned the case. The OAR must be returned within three (3) workdays from the date all actions have been completed and transactions input. OARs will be closed on TAMIS upon receipt of the Form 12412 from the CI employee.

IX. OTHER RESPONSIBILITIES

- (A) The TAS Area Directors or their designees and the appropriate CI Liaisons will meet at least quarterly, or more often if either party determines a need, to discuss issues of importance that may include, but are not limited to, the appropriateness of TAS criteria classification, the quality/accuracy of case development, the use of expedite process, and the OAR process. The meetings will be organized by TAS with CI input. The TAS Area Directors will provide the NTA, the Deputy NTA, the Executive Director Case Advocacy, and CI with regular reports on the results of these discussions. The CI Liaisons will provide the Chief, CI with regular reports on the results of these discussions.
- (B) TAS will provide the appropriate CI Liaison(s) with access to CI OAR reports on the TAS TAMIS Portal to identify OARs in each respective office. This will assist CI Liaison(s) in monitoring their OAR inventory. In addition, TAS will either provide CI access to TAMIS and EUREKA or provide CI a monthly report on the total volume of expedited OARS by Criteria Code for the month and fiscal year cumulative with prior year comparison.
- (C) The CI Liaison will use the CI OAR reports available on the TAS TAMIS Portal to monitor the OAR inventory and to follow up with the assigned CI employee as needed. If any errors are discovered in the TAMIS reports, the CI Liaison will immediately notify the LTA of the inaccuracies and the corrections needed. Corrections will be made by TAS within 7 business days, unless the error is a programming error. The LTA will notify the CI Liaison when the error is a programming error and will provide a projected expedited resolution date.
- (D) TAS will update TAMIS upon receipt of an OAR acknowledgement, notification of a misrouted or rejected OAR, a renegotiated completion date, and a completed OAR. This will ensure the data provided in the OAR reports available on the TAS TAMIS Portal is accurate because the data is based on the information reflected in TAMIS. CI will designate a TAMIS Data Portal Administrator who will be responsible for administering access to the TAMIS Data Portal.

- (E) The CI Liaison will be responsible for effectively managing the OAR inventory and providing reports to management that identify OARs not closed by the negotiated date.

X. JOINT IMPROVEMENT EFFORTS

- (A) The Executive Director Systemic Advocacy will provide information on trends, legislative recommendations, and systemic and procedural problems to CI.
- (B) CI will seek and identify opportunities to work with the Executive Director for Systemic Advocacy who will advocate for taxpayers and ensure their interests and concerns are represented during the development of new IRS policies, systems, procedures, and programs.
- (C) TAS and CI agree to evaluate the impact on the timeframes for responding and address any concerns of either party in futures revisions of the SLA. To assist in making this determination, TAS will provide CI current and prior year historical data on expedited OARS, as set out in Paragraph IX (B).

XI. IMPLEMENTATION AND COMMUNICATION

TAS will convene a cross-functional team to monitor the implementation of all SLAs between TAS and the Operating/Functional Units. This team will review any proposed modifications to the SLAs and elevate any recommendation to the respective Division Commissioners, Functional Chiefs, and the NTA.

TAS and CI will develop a communication strategy that will provide the terms of the SLA to all employees, consistent with the timeline agreed to by the parties.

This agreement is effective beginning December 1, 2008.

/s/ Eileen C. Mayer

November 14, 2008

Eileen Mayer
Chief, Criminal Investigation

Date

/s/ Nina E. Olson

November 14, 2008

Nina E. Olson
National Taxpayer Advocate

Date